IN THE HIGH COURT OF JUDICATURE AT BOMBAY
O.O.C.J.
Income Tax Appeal (L) No.245 of 2003

The Commissioner of Income Tax. .. Appellant
v/s.
M/s.Merind Ltd. .. .. Respondent

Mrs.P.P.Bhosale for appellant
Mr.Shoaib Khan i/by Crawford Bayley & Co. for res.

CORAM : H.L. GOKHALE &
V.R. KINGAONKAR, JJ.

DATED : 1st August 2006

P.C. :

1. Heard the learned Counsel for the parties.

2. The question which is sought to be raised in this Appeal is whether the presentation articles without company's logo could be considered to be advertisement material and, therefore, expenditure on the same was not entitled for deduction as business expenditure. In the present case, the Tribunal has given a finding of fact that the material concerned was without any Logo and without any advertisement value. That being so, the Tribunal followed a Division Bench judgment of this Court in **Commissioner of Income Tax vs. Allana Sons Pvt.Ltd. reported in ITR 216 page 690** holding that Rule 6B(1) of the Income-tax Rules, 1962 was not applicable. Inasmuch as the

question is covered in favour of the assessee by the Division Bench, no need to entertain another matter on the same question. Appeal is dismissed.

(H.L. GOKHALE, J.)

(V.R. KINGAONKAR, J.)